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(71) Applicant (for all designated States except US): **COIT ROAD INCUBATOR, LLC** [US/US]; 12819 Coit Road, Cleveland, OH 44108-1614 (US).

(72) Inventor; and

(75) Inventor/Applicant (for US only): **MILLIREN, Charles, M.** [US/US]; 12589 Harold Drive, Chesterland, OH 44026 (US).

(74) Agents: **SOLOMON, Steven, J.** et al.; Pearne & Gordon LLP, Ste. 1200, 1801 East 9th Street, Cleveland, OH 44114-3108 (US).

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(54) Title: **VISCOELASTIC FOAM LAYER AND COMPOSITION**

(57) Abstract: A viscoelastic foam system is provided having an amine-based polyoxypropylene extended polyol to impart strength, recoverability and endurance to the foam, and an appropriately selected non-amine-based polyol to provide flexibility to the foam. The combination of amine-based propylene oxide extended polyol and non-amine-based polyol provides a viscoelastic semi-rigid foam with excellent impact and recovery properties, recovering to substantially 100 % of its initial volume and shape following an impact, yet with sufficient rigidity and stiffness so that it is effective at absorbing multiple impacts. A method of making the above viscoelastic foam is also provided.



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